

Panaji, 23rd June, 2022 (Asadha 02, 1944)

SERIES II No. 12

# OFFICIAL GAZETTE



# GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

*Note:- There is one Extraordinary issue to the Official Gazette, Series II No. 11 dated 16-06-2022 as follows:—*

*(1) Extraordinary dated 17-06-2022 from pages 1459 to 1474 regarding Notifications from Department of Panchayati Raj and Community Development.*

## GOVERNMENT OF GOA

Department of Agriculture

Directorate of Agriculture

### Order

No. 2/14/95/Agri(Part)/Vol.II/402

Government is pleased to order the transfer of the following Group 'B' Gazetted Officers of this Department as indicated below against their names with immediate effect:-

Sr. No.	Name/Designation	Place of posting of the Officer	Place of posting on transfer
1	2	3	4
1.	Shri Nagesh Komarpant, Agriculture Officer	Zonal Agriculture Officer, Dharbandora	On transfer against the vacant post of Agriculture Officer, District Agriculture Officer (North) under the B.H. 2401-00-001-03-01.
2.	Shri Santosh Gaonkar, Agriculture Officer (INM), Head Quarter	Agriculture Officer, INM Section, Head Office	As Zonal Agriculture Officer, Dharbandora in place of Shri Nagesh Komarpant being transferred.
3.	Shri Raghunath Joshi, Agriculture Officer	Manager (Farms), Goa State Horticulture Corporation Ltd., Tonca	As Zonal Agriculture Officer, Pernem, in place of Shri Prasad Parab being transferred the deputation period of Shri Raghunath Joshi against the post of Manager (Farms), Goa State Horticulture Corporation Ltd., Tonca, Caranzalem-Goa is hereby curtailed.
4.	Shri Prasad Parab, Agriculture Officer	Zonal Agriculture Officer, Pernem	On transfer against the vacant post of Agriculture Officer, District Agriculture Officer (North) under the B.H. 2401-00-001-03-01.

1	2	3	4
5.	Shri Dattatraya Pandit, Agriculture Officer	Agriculture Officer (RKVY)	As Agriculture Officer, District Agriculture Office (South), Margao in place of Kum. Sangita Velip being transferred.
6.	Kum. Sangita Velip, Agriculture Officer	Agriculture Officer, District Agriculture Office (South), (Margao)	As Agriculture Officer (RKVY), Head Quarter in place of Shri Dattatraya Pandit, being transferred.

No joining time will be allowed in case there is no change of residence.

The services of Shri Nagesh Komarpant (at Sr. No. 1 above) is hereby placed at the disposal of the Office of the Hon'ble Speaker on working arrangement basis at Goa Legislative Assembly, Secretariat, Porvorim-Goa until further orders.

Shri Komarpant shall draw his pay and allowances against the post of Agriculture Officer, District Agriculture Office (North).

Shri Santosh Gaonkar, Agriculture Officer (at Sr. No. 2 above) shall hold the additional charge of Agriculture Officer (INM) at Head Quarter in addition to his own duties until further orders.

This is issued with approval of Government vide entry No. 85 dated 15-06-2022.

By order and in the name of the Governor of Goa.

*Nevil Alphonso*, Director & ex officio Jt. Secretary (Agriculture).

Tonca-Caranzalem, 20th June, 2022.



**Department of Co-operation**  
Office of the Registrar of Co-operative Societies

**Order**

No. 20/3/(46)/Elec/BOD/APCH/RCS/NZ/21/799

Read: Letter No. AR/NZ/Elec/Gen/2020/2076 dated 24-11-2021, received from the Assistant Registrar of Co-operative Societies, North Zone, Mapusa-Goa to grant relaxation to the provision of Section 60(3)(b) in terms of Section 126A of the Goa Co-operative Societies Act, 2001 to the Atriya Premises Co-operative Housing Maintenance Society Ltd., Mapusa, Bardez-Goa.

In pursuance of the powers vested under Section 126A of the Goa Co-operative Societies Act, 2001, the Government of Goa hereby exempts the Atriya Premises Co-operative Housing Maintenance Society Ltd., Mapusa, Bardez-Goa, from the provisions of Section 60(3)(b) of the Goa Co-operative Societies Act, 2001 so as to enable office of the Assistant Registrar of Co-operative Societies, North Zone, Mapusa-Goa to initiate action in terms of the provisions contained in Goa Co-operative Societies Act, 2001.

The exemption so granted shall be valid for a period of three months or until all vacant posts of

the Board of Directors are duly filled in whichever is earlier.

By order and in the name of the Governor of Goa.

*Arvind B. Khutkar*, Registrar & ex officio Jt. Secretary (Co-operative Societies).

Panaji, 13th June, 2022.

**Order**

No. 50/3/198/GCS/RCS/SZ/22/801

Read: Letter No. 18-24-99/ARSZ/Credit/Vol I/114 dated 13-04-2022, from the Assistant Registrar of Co-operative Societies, South Zone, Margao-Goa.

In pursuance of the powers vested under Section 126A of the Goa Co-operative Societies Act, 2001, the Government of Goa hereby exempts The Goa Customs and Central Excise Co-op. Credit Society Ltd., Custom House, Mormugoa, from the provisions of Section 60(3)(b) of the Goa Co-operative Societies Act, 2001 so as to enable office of the Assistant Registrar of Co-operative Societies, South Zone, Margao-Goa to initiate necessary action in terms of provisions of the Goa Co-operative Societies Act, 2001.

The exemption so granted shall be valid for a period of three months from the date of issue of this order.

By order and in the name of the Governor of Goa.

*Arvind B. Khutkar*, Registrar & ex officio Jt. Secretary (Co-operative Societies).

Panaji, 10th June, 2022.

#### Addendum

No. 60/27/2004/TS/RCS/Supply/824

Read: This office order No. 41/1/2000/TS/RCS/2782 dated 11-11-2015.

Sr. No. iii of the chart shown in the above order is substituted as under:-

iii.	One Taluka	2000 (In case of additional Taluka, minimum 1000 members shall be enrolled from each such additional Taluka)	14.00 lakhs (In case of additional Taluka, minimum share capital shall be Rs. 5.00 lakhs for each such additional Taluka).
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Other content of the above order remains unchanged.

By order and in the name of the Governor of Goa.

*Arvind B. Khutkar*, Registrar & ex officio Joint Secretary (Co-op. Societies).

Panaji, 17th June, 2022.

### Department of Civil Supplies and Consumer Affairs

#### Order

No. DCS/ADCS/CC/Appoint/99/2022-23/878

In exercise of powers conferred under the Consumer Protection Act, 2019 (35 of 2019) (hereinafter referred to as the Act) and Consumer Protection (Qualification for Appointment, Method of Recruitment, Procedure of Appointment, Term of Office, Resignation and Removal of the President and Members of the State Commission and District and Members of the State Commission and District Commission) Rules, 2020 the State Government is pleased to appoint Dr. Nagesh Sadanand Colvalkar as the Member of the Goa State Consumer Disputes Redressal Commission, Panaji-Goa on full-time basis w.e.f. 17-06-2022 (b.n.) on the recommendation of the Selection Committee.

1. A Member of the State Commission shall hold the office for a term of four years or up to the age of 65 years whichever is earlier as per the provisions of the Consumer Protection Act, 2019.
2. A Member of the State Commission shall receive a pay equivalent to the pay at minimum of the scale of pay of an Additional Secretary of the State Government and other allowances as are admissible to such officer.

3. The pay of a person appointed as Member, who is in receipt of any pension, shall be reduced by the gross amount of pension drawn by him.
4. The expenditure on account of his salary shall be debitable to the Budget Head Demand No.70, "3456—Civil Supplies; 001—Director and Administration; 04—Consumer Disputes Redressal Commission (Non-Plan); 01—Salaries".

By order and in the name of the Governor of Goa.

*Sudhir S. Kerkar*, Director & ex officio Joint Secretary (Civil Supplies and Consumer Affairs).

Panaji, 17th June, 2022.

### Department of Education, Art & Culture Directorate of Higher Education

#### Order

No. ACAD III/GC/Filling of Post-Regular/98/2021/  
/Part I/1812

Read: Memorandum No. ACAD III/GC/filling-Asstt.  
Prof./115/2018/Part/5237 dated 01-12-2021.

On the recommendation of the Goa Public Service Commission as conveyed vide their letter No. COM/  
/1/5/78(18)/2020/320 dated 22-09-2021, Government is pleased to appoint Miss Harshita Bisht to the

post of Assistant Professor in Family Resource Management (Group "A" Gazetted) on temporary basis in the Goa College of Home Science under the Directorate of Higher Education in the UGC Pay Matrix Level 10 [Pay Band-3 Rs. 15600-39100 + Academic Grade Pay of Rs. 6000/- (pre-revised)] with immediate effect, and as per the terms and conditions contained in the Memorandum cited above.

Miss Harshita Bisht shall be on probation for a period of two years.

Miss Harshita Bisht has been declared medically fit by the Medical Board.

The character and antecedents of Miss Harshita Bisht has been verified by the District Magistrate, Udham Singh Nagar, Uttarakhand and nothing adverse has been reported against her.

She shall draw her salary against the newly created Post vide Order No. 1/5/2017-DHE/1024 dated 07-06-2018.

By order and in the name of the Governor of Goa.

*Tushar T. Halarnakar*, Under Secretary (Higher Education).

Porvorim, 16th June, 2022.

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**Department of Fire & Emergency Services**  
Directorate of Fire & Emergency Services

**Order**

No. DFES/EST/U-1/289/RTIA/2022-23/545

Ref.: Order No. DFES/EST/U-1/289/RTIA/2021-22/5013 dated 15-12-2021.

In supersession to all earlier orders and in exercise of the powers vested in me under Section 5(1) and (2) of the Right to Information Act, 2005, I hereby designate the following officials as State Public Information Officer/State Assistant Public Information Officer.

Sr. No.	State Public Information Officer/State Assistant Public Information Officer	Role/Responsibility
1.	Deputy Director (Admn.), Directorate of Fire and Emergency Services, St. Inez, Panaji, State Public Information Officer	For Administration/Establishment and Accounts Section under the Directorate of Fire and Emergency Services.
2.	Divisional Officer, Central Zone, Ponda, State Public Information Officer	For jurisdiction of Central Zone having Ponda, Bicholim, Old Goa, Kundaim and Valpoi Fire Stations.
3.	Divisional Officer, South Zone Margao, State Public Information Officer	For the jurisdiction of South Zone having Margao, Verna, Curchorem Cuncolim and Canacona Fire Stations.
4.	Assistant Divisional Officer, North Zone, Panaji, State Public Information Officer	For jurisdiction of North Zone having Panaji, Mapusa, Pernem, Porvorim, Vasco and Pilerne Fire Stations.
5.	Office Superintendent, Directorate of Fire and Emergency Services, St. Inez, Panaji, State Assistant Public Information Officer	For Administration/Establishment and Accounts Section under the Directorate of Fire and Emergency Services.
6.	Station Fire Officer/Officer In-Charge Fire Station Margao, State Assistant Public Information Officer	For the jurisdiction of South Zone having Margao, Verna, Curchorem, Cuncolim and Canacona Fire Stations.
7.	Station Fire Officer/Officer In-Charge Fire Station Ponda, State Assistant Public Information Officer	For jurisdiction of Central Zone having Ponda, Bicholim, Old Goa, Kundaim and Valpoi Fire Stations.

1	2	3
8.	Station Fire Officer/Officer In-Charge Fire Force Headquarters, State Assistant Public Information Officer	For jurisdiction of North Zone having Panaji, Mapusa, Porvorim, Pernem, Vasco and Pilerne Fire Stations.

The State Assistant Public Information Officers mentioned above shall exercise this function in respect of any other Fire Station or unit that may be placed under their jurisdiction hereafter.

The State Assistant Public Information Officers shall receive the applications for information and appeals under the Right to Information Act under their jurisdiction and forward the same alongwith detail information forthwith to the respective State Public Information Officer, for further necessary action at his end.

The State Public Information Officer on receipt of the applications shall deal with requests from persons seeking information within the prescribed time period and render reasonable assistance to the persons seeking such information.

Further, in terms of provision of Section 19 of the said Act, the State Director of Fire and Emergency Services, Panaji shall be the First Appellate Authority for matters decided by the State Information Officer.

The powers and functions of the above officers are defined and specified in the Notification of Right to Information Act, 2005.

*Nitin V. Raiker*, Director (Fire and Emergency Services).

Panaji, 14th June, 2022.



### Department of Home Home—General Division

#### Order

No. 9/8/2022-HD(G)/Part/6938

In pursuance of Clause 6 of the "Guidelines for granting special pardon on 15th August, 2022 (75th anniversary of freedom), 26th January, 2023 (Republic day) and 15th August, 2023" annexed to the D.O. Letter No. 17013/37/2021-P.R dated 21-04-2022 of the Hon'ble Union Home Minister, the Government of Goa hereby constitutes the State Level Examining Committee to examine the cases of prisoners deserving for pardon/early release from jail, consisting of the following members, namely:-

- |                         |   |            |
|-------------------------|---|------------|
| (i) Chief Secretary/    | — | Chairman   |
| /Secretary (Home)       |   |            |
| (ii) Secretary (Law)    | — | Member.    |
| (iii) Inspector General | — | Member     |
| of Prisons              |   | Secretary. |

The State Level Examining Committee shall scrutinize the records of all the prisoners, identify the deserving prisoners who fulfill the requisite conditions for pardon/early release from jail, examine each matter in detail and by keeping in mind all the relevant factors, take a well thought decision and recommend cases of the deserving

prisoners for pardon/early release from jail to the Government of Goa.

By order and in the name of the Governor of Goa.

*Pritidas Upasso Gaonkar*, Under Secretary (Home-I).  
Porvorim, 14th June, 2022.



### Inspectorate of Factories and Boilers

#### Order

No. 2/13(Part)/ADM-IFB/21-22/968

On the recommendation of the Departmental Promotion Committee as conveyed by Goa Public Service Commission, Panaji, Vide letter No. COM/II/12/19(1)/2013/145 dated 15-06-2022, the Government of Goa is pleased to declare Shri Damu A. Bewoorkar, Inspector of Factories (Group B Gazetted), in the Inspectorate of Factories and Boilers, Altinho, Panaji to have satisfactorily completed his probation period of two years on 11-03-2021 and confirm him to the post of Inspector of Factories (Group B Gazetted) with effect from the date of his completion of probation period.

By order and in the name of the Governor of Goa.

*Vivek P. Marathe*, Chief Inspector & ex officio Joint Secretary (Factories and Boilers).

Panaji, 20th June, 2022.



## Department of Labour

## Notification

No. 28/02/2022-LAB/Part-II/238

The following Award passed by the Industrial Tribunal and Labour Court, at Panaji-Goa on 28-04-2022 in Ref. No. IT/32/2014 is hereby published as required under Section 17 of the Industrial Disputes Act, 1947 (Central Act 14 of 1947).

By order and in the name of the Governor of Goa.

*Pritidas U. Gaonkar*, Under Secretary (Labour).

Porvorim, 12th May, 2022.

IN THE INDUSTRIAL TRIBUNAL

AND LABOUR COURT

GOVERNMENT OF GOA

AT PANAJI

(Before **Ms. Bela N. Naik, Hon'ble**  
**Presiding Officer**)

Ref. No. IT/32/2014

Workmen,

Rep. by All Goa Co-operative

Worker's Union,

Dada Vaidhya Road,

Panaji-Goa

... Workman/Party I.

V/s

Goa Co-operative Marketing &

Supply Federation Limited,

Panaji-Goa

.... Employer/Party II.

Workman/Party I represented by Learned Representative Shri Subhash Naik Jorge.

Employer/Party II represented by Learned Advocate Shri P. Chawdikar

## A W A R D

(Delivered on this the 28th day of the Month of April of the year 2022).

By Order dated 11-12-2014, bearing No. 28/44/2014-Lab, the Government of Goa in exercise of powers conferred by Section 10(1)(d) of the Industrial Disputes Act, 1947 (for short 'The Act'), has referred the following dispute to this Tribunal for adjudication.

*"(1) Whether the action of the management of M/s. The Goa Co-operative Marketing and Supply Federation Limited, Panaji-Goa, of deducting amount towards the shortages, from the salary of below mentioned employees, from the wage period January, 2014 onwards, is legal and Justified?"*

Sr. No.	Name of the Employees	Designation
(1)	Vidhya B. Lad	Manager.
(2)	Shripad C. Naik	Accountant.
(3)	Anuradha U. Nagvekar	Salesgirl.
(4)	Ankush Kawlekar	Helper.
(5)	Mohan Kunkolkar	Salesman.
(6)	Meena Narvekar	Salesgirl.
(7)	Maria A.B. D'Costa	Salesgirl.
(8)	Vithal Naik	Salesman.
(9)	Prachi Amonkar	Helper.
(10)	Magdalena Falcao	Helper.
(11)	Sharmila L. Naik	Helper.
(12)	Premanand Palyekar	Helper.
(13)	Deepti D. Paryekar	Helper.
(14)	Sharmila/Pranita Naik	Helper.
(15)	Vaman R. Pangam	Salesman.
(16)	Rajesh A. Naik	Helper.
(17)	Rajani Narve	Helper.
(18)	Laxmi Kauthankar	Helper.
(19)	Dayanand Y. Naik	Manager.
(20)	Suryakant Divkar	Helper.

*(2) If not, what relief the workmen are entitled to?"*

2. Upon receipt of the reference, it was registered as IT/32/2014 and registered A/D notices were issued to both the parties. Pursuant to service of notices, Party I filed the Claim Statement at Exhibit 5. Thereafter, the Party II filed its Written Statement which is at Exhibit 6.

3. In short, the case of the Party I is that they are Trade Union consisting of permanent employees employed by Party II to run their establishments all over Goa as they have shopping markets all over Goa selling consumer goods to the public and they are having their Head Office at Panaji-Goa. The Party II is very popular within the people as they sell consumer goods at a fair price. The Party I Union is in existence since the year 1980 and has signed Wage Settlements with Party II from time to time and Mr. Subhash Naik Jorge is the President of the said Union/Party I.

4. It is further stated that to run the affairs of Party II, they have employed large number of employees such as Managers, Accountants, Salesmen, Salesgirls and Helpers, etc. and they are all the Members of Party I Union. Besides these permanent employees, the Party II has employed large number of daily wage employees who are

paid minimum wages fixed by the Government of Goa from time to time but they are not the Members of the Party I Union. The Party I states that on or around 28-01-2014, the Party II issued a Circular dated 28-01-2014 to the employees and based on this Circular, the Party II started deducting certain amounts from the salaries of the employees working at Junta House and Market Branches, both at Panaji of Party II w.e.f. January, 2014 claiming that there were shortages amounting to Rs. 6,81,009/- for the financial year 2011-2012 and Rs. 2,44,519/- for the financial year 2010-2011 in those branches and that the same were to be recovered in 24 installments from the employees working in those two said establishments of Party II.

5. It is further their case that prior to the issuance of the said dated 28-01-2014, no Memo or charge-sheet was issued to any of the employees seeking explanation from them for the said shortages mentioned in the Circular nor any departmental inquiry was held to find out whether there were any shortages in the said two establishments and whether any employees mentioned in the present Order of Reference were responsible for the same or whether the shortage was in transit before the goods reached the said two establishments. Similarly, no inquiry was held to establish how only the employees whose names are mentioned in the Order of Reference were liable for the same and hence, no principles of natural justice were followed before issuing the Circular dated 28-01-2014 holding that 20 employees had to pay Rs. 6,81,008/- and Rs. 2,44,519.13 in 24 monthly installments.

6. Being aggrieved by the said Circular, the Party I Union made a letter dated 11-02-2014 to Party II but the Party II did not reply to the said letter of Party I. The Party I addressed a letter dated 05-03-2014 to the Labour Commissioner to intervene in the dispute. The Party II replied to the Labour Commissioner vide their letter dated 12-06-2014 putting their case and denied to stop deducting the amounts from the employees. The Party I replied to the said letter of Party II dated 12-06-2014 and as the settlement failed before the Conciliation Officer in Labour Commissioner's Office, the industrial dispute ended in a failure of conciliation and hence came to be referred for adjudication before this Tribunal. The Party I has mentioned the details of the deductions made from the said 20 employees for the said 24 months from January, 2014 onwards. Hence, the Party I states that the said deductions recovered from the salary of 20 employees mentioned in the present Order of Reference is illegal and unjustified and states that the said 20 employees are not responsible for the shortage and

the shortage if any, has not been proved by holding any inquiry and the same is in violation of the Standing Orders/Service Rules and it is in violation of the principles of natural justice and there have been no shortages for the said relevant periods and no inquiry was held and as such states that the action of the Party II is totally illegal and unjustified.

7. In the Written Statement, the Party II has raised an objection that the present dispute raised by the Party I is without any valid cause of action and this Tribunal should not entertain the same as the present dispute cannot be construed as dispute as defined u/s 2 (k) of the Industrial Disputes Act, 1947. It is also their objection that some of the employees named in the present reference are working in the managerial and supervisory grade and therefore they do not fall under the definition of workman u/s 2(s) of the Industrial Disputes Act and as such their claim is not maintainable under the present dispute. The action of the Party II is valid as per the Service Rules and Bye-Laws of the Party II as in the past similar actions have been taken even since the date of its inception. The Party II states that the allegations made against them are false and the Party I is only trying to paralyze the working of the Party II Society and therefore they have filed the present dispute only with malafide intentions.

8. It is the case of Party II that they were in receipt of a letter dated 13-11-2013 from the Office of the Assistant Registrar stating that the Special Auditor (Co-operative Societies), North Zone, Mapusa-Goa had conducted inquiry and noticed that total shortage occurred in the business of the Party II are Rs. 9,23,981/- (Rupees nine lakhs twenty three thousand nine hundred eighty one only). He further requested to recover the said amount of shortages from the concerned staff of the Party II. Accordingly, as per the practice of the Party II and based on the decision of the Board of Directors, the shortage amount needs to be recovered in 12 equal installments from the workers/disputants' salary as shown in the statement by allowing 0.30% on the respective sales for the said years 2010-2011 and 2011-2012. The Party II states that their action is completely legal and in accordance with law, Service Rules and as per the Bye-Laws of the Party II.

9. The Party II further states that this practice of deduction is followed by them even in past and from the date of inception and the same is required to be followed as it is a co-operative society and there cannot be direct supervision on its employees. It is only the employees of the Society who are the

custodians of its property and they are also responsible for safeguarding the entire valuable properties of the Party II Society or otherwise it will create havoc in the organization and nobody will be diligent in safeguarding the stock of the Party II. It is also stated that as per the normal practice, all the employees were made aware about the deductions prior to the issuance of the Circular dated 28-01-2014 and the Memorandum dated 28-01-2014 was issued and they were also in receipt of a letter dated 13-11-2013 from the Office of the Assistant Registrar that the Special Auditor, North Zone had conducted the inquiry and had noticed the said shortage. The Party I had also raised the present issue before the Registrar of Co-operative Societies wherein the said Authority had rejected the dispute of the Party I by declaring that the action of the Party II in making the deduction is legal and valid and the said Order of the Registrar of Co-operative Society has not been challenged by the Party I till date and as such the same have attained finality. The Party II has also produced the Settlement signed by the Party I Union and the Party II dated 24-04-1987. Hence, Party II states that the action taken by them in making the deductions from the Party I employees towards the shortages is fair and legal.

10. In the Rejoinder at Exhibit 7 the Party I denied the case put forth by Party II in the Written Statement.

11. Based on the above mentioned pleadings my Learned Predecessor has framed the issues at Exhibit 9 and the same are as follows:

#### ISSUES

1. *Whether the Party I proves that the amounts deducted by Party II claiming to be shortages from the Party I Workmen from wage period January, 2014 onwards is illegal and unjustified?*
2. *Whether the Party II proves that the reference is not maintainable as claim of Party I is not an "Industrial Dispute" as defined under Section 2(k) of Industrial Disputes Act, 1947?*
3. *What relief? What Award?*

12. In the course of evidence, Shri Subhash Naik Jorge, the President of All Goa Co-op. Workers' Union examined himself as its first witness and placed on record the copy of letter dated 11-02-2014 along with Memorandum dated 28-01-2014 of Party II and shortages at Exhibit 11 Colly, the copy of letter dated 05-03-2013 at Exhibit

12, the copy of letter dated 12-06-2014 of Party II along with letter dated 13-11-2013 and shortages at Exhibit 13 Colly and a copy of letter dated 22-07-2014 of Party I Union at Exhibit 14. During cross-examination he placed on record a copy of Memorandum of Settlement dated 24-04-1987 at Exhibit 16.

13. The Party II examined Shri Kashinath Naik as its first witness and placed on record the copy of Bye-laws of the Party II at Exhibit 19, the copy of Certified Standing Orders in respect of Party II at Exhibit 20, the copy of Audited Trading Account for the year ended on 31-03-2011 of the Party II at Exhibit 21, the copy of Audited Profit and Loss A/s for the year ended on 31-03-2011 of the Party II at Exhibit 22, the copy of audited Balance Sheet as on 31-03-2011 of the Party II at Exhibit 23, the copy of audited Trading Account for the year ended on 31-03-2013 of the Party II at Exhibit 24, the copy of audited Profit & Loss A/c for the year ended on 31-03-2013 of the Party II at Exhibit 25, the copy of audited Balance Sheet as on 31-03-2013 of the Party II at Exhibit 26, the copy of Stock Liability Account for the year 2012-13, 2011-12 and 2010-2011 at Exhibit 27 Colly, the copy of Shortage Excess Statement for the year 2010-11 at Exhibit 28, the copy of Shortage Excess Statement for the year 2011-12 at Exhibit 29, the copy of Stock Liability Control for accounting year 2012-2013 at Exhibit 30, the copy of letter addressed to the Managing Director, the Goa Co-op. Marketing and Supply Federation Ltd., Panaji-Goa, Party II regarding Stock Shortage during the year 2011-2012 dated 21-08-2013 at Exhibit 31, the copy of Inquiry Report from Mr. Sanjay V. Kandolkar (A.O.) to the Managing Director dated 25-10-2012 at Exhibit 32, the copy of Statement of Mr. Vithal Naik dated 27-09-2012 at Exhibit 33, the copy of Statement of Mr. Vaman Pangam dated 28-09-2012 at Exhibit 34, the copy of Statement of Smt. Laxmi S. Kauthankar dated 26-09-2012 at Exhibit 35, the copy of Statement of Smt. Dipti D. Paryekar dated 28-09-2012 at Exhibit 36, the copy of Statement of Magdalena Falcao dated 25-09-2012 at Exhibit 37, the copy of Statement of Smt. Maria Pereira dated 25-09-2012 at Exhibit 38, the copy of Statement of Smt. Vidhya B. Laad dated 05-10-2012 at Exhibit 39, the copy of Statement of Mr. Shripad C. Naik dated 23-10-2012 at Exhibit 40, copy of Statement of Mr. Shashikant V. Naik dated 22-10-2012 at Exhibit 41, the copy of Statement of Mr. Umesh L. Tari dated 22-10-2012 at Exhibit 42, the copy of reply filed by Party II in conciliation proceedings between Party I and Party II before the ALC, Panaji-Goa in file No. CLE/ALC/COMP/(07)/2014 at Exhibit 43, copy of letter dated



13-11-2013 addressed by the Special Auditor of Co-operative Societies, North Zone, Mapusa-Goa to the Branch Manager, Goa Sahakari Bhandar, Junta House, Panaji-Goa at Exhibit 44, the copy of Shortages of G.S.B. Junta House for the year 2010-2011 and 2011-12 (HEAD OFFICE) at Exhibit 45, the copy of the Shortages of G.S.B. Junta House for the year 2010-2011 and 2011-2012 (G.S.B. MARKET) at Exhibit 46 and the copy of Shortages of G.S.B. Junta House for the year 2010-2011 and 2011-2012 (G.S.B. JUNTA HOUSE) at Exhibit 74.

14. The Party II also examined Shri Vishant Vengurlekar, Office Superintendent as its second witness and thereafter closed its evidence.

15. Heard arguments Learned Representative Shri Subhash Naik Jorge argued on behalf of Party I and Learned Adv. Shri P. Chawdikar argued on behalf of the Party II. Both the Parties have also placed on record written submissions.

16. I have gone through the records of the case and has duly considered the arguments advanced and also the arguments placed on record and after going through the same, I have given my reasons and findings on the issues which are framed and the same are as follows:

- |             |     |                     |
|-------------|-----|---------------------|
| Issue No. 1 | ... | In the negative.    |
| Issue No. 2 | ... | In the affirmative. |
| Issue No. 3 | ... | As per final Order. |

### REASONS

#### Issue No. 1

17. The Party I workmen has examined Shri Subhash Naik Jorge who is the President of All Goa Co-operative Workers" Union who has raised this dispute after which the Party I closed their case. The Party II examined Shri Kashinath S. Naik, who is the Managing Director of the Party II and Shri Vishant Vengurlekar working with Party II after which the Party II closed their case.

18. Shri S. Naik Jorge has mentioned in his Affidavit-in-Evidence the detailed facts of their case and the cause of action which gave rise to the present dispute. He has placed on record the documents in support of their case. Since, it is the grievance of the Party I that the amounts deducted by Party II as shortages from the Party I workmen from the wage period January, 2014 onwards is illegal and unjustified and as such in order to decide this, it becomes necessary to look into the evidence brought on record by both the Parties vis-a-vis their documents.

19. That according to the first witness of Party I, all the permanent employees of Party II are the

Members of Party I Union and upon receipt of the Circular dated 28-01-2014 claiming that there were shortages amounting to Rs. 6,81,009/- for the financial year 2011-2012 and shortage of Rs. 2,44,519/- for the financial year 2010-2011 which shortages were found at Junta House and Market Branches of the Party II. The deduction has been made from the salaries of the 20 aggrieved employees of Party II from January, 2014 onwards which deductions are illegal and unjustified and according to him besides these workmen whose names are mentioned in the present reference, there were many other workers who were working at Junta House and Market Branches but from them no recovery was made and by the Circular dated 28-01-2014, the deduction has been made of only these 20 employees in 24 installments which is in violation of the principles of natural justice as no proper inquiry was conducted to find out the exact financial position regarding the said shortages nor Memo or charge-sheet was issued to any of the employees seeking any explanations for the said shortages mentioned in the Circular dated 28-01-2014. It is true that being aggrieved by the said Circular, the Party I which is a Trade Union of permanent employees employed by Party II to run their establishment, the Party I addressed the letter dated 11-02-2014 along with the Memorandum dated 28-01-2014 and shortages which is at Exh. 11 Colly stating that the said deductions made from the employees is illegal and unjustified but the Party II did not reply to Exh.11 Colly. That, thereafter, Party I addressed letter dated 05-03-2013 at Exh.12 to the Labour Commissioner to intervene in the present dispute. That, to Exh.12, the Party II replied vide Exh.13 Colly and the Party I Union replied to this letter of Party II vide their letter dated 22-07-2014 at Exh.14. There is no dispute that the settlement before the Conciliation Officer has failed and hence the present reference.

20. In cross-examination, Shri S. Naik Jorge has stated that no settlement was signed during his tenure of 10 years as President of the Union. He admits that the Party II may be having Bye-Laws and Certified Standing Orders but he has not seen the same during his tenure which is very surprising to digest as this witness has deposed in the capacity of the President of All Goa Co-operative Workers" Union and it is this Union who has raised the present dispute. He admits that he is deposing on their behalf and he is representing Party I workmen in the present matter and therefore it was necessary on his part to know the details of the Bye-Laws and Certified Standing Orders of the Party II. He has also admitted that he was supplied all the

documents mentioned in the List of Documents of Party II from Sr. No. 1 to 29. He admits in his cross "It is correct that the amount was recovered as mentioned in Para 2 of the Memorandum at Exh. 11 Colly (3)" and further admits that the individual workman had given the Memorandum to him to file the present case. He has also admitted on Page-4 of his cross-examination that he has received the documents furnished by Party I in the present proceedings. He further states that he is unable to say whether the document at Sr. No. 1 is the Bye-Law of Party II and the document at Sr. No. 2 is the Certified Standing Orders of Party II as Certified Standing Orders according to him has not been signed. He has also admitted further that they never asked for the copies of the Bye-Laws and Certified Standing Orders from the Management which act is also not proper on part of the Party I. He has also admitted that till date he did not go through the Bye-Laws of the Party II though a copy of which was given to him according to him along with the list of documents. This also proves that the first witness of the Party I is not aware about any contents and details of the Bye-Laws of the Party II and therefore makes such allegations regarding the deductions made in the Salary of the said workers. Further in cross, when the Bye-Laws of the Party II were shown to him and his attention was drawn to Page-19, wherein there is an endorsement of the Registrar of Co-operative Societies as "Approved" and it was asked to him whether he is aware if the Registrar has approved the said Bye-Laws of the Party II, to which he answered "there appears to be endorsement of Registrar of Co-operative Societies". He repeatedly states that the Party II Management has committed violation of principles of natural justice without going through the details and the provisions made in the Bye-Laws of the Party II.

21. Further, in his cross-examination, the Memorandum of Settlement dated 24-04-1987 was shown to him, to which he stated that he is not aware of the said Settlement and further admitted that *"it is true that it is mentioned in Clause-5 that the Management shall recover the shortages and advances and other recoverable dues from the salaries of the employees after following the necessary procedure and the Union shall not interfere with the matter"*. This admission on his part clearly proves that the Party II had made the said deductions on the basis of the Settlement dated 24-04-1987 which was produced in cross and marked as Exhibit 16. It is seen that he is either not aware nor he is ready to accept the fact that the Settlement was made at Exhibit 16 which was signed before the Dy. Labour Commissioner and therefore inspite of the

execution of the said Memorandum of Settlement he goes to the extent of stating that several settlements have been signed after the Settlement at Exh.16, but he could not give any details about any of the said settlements made thereafter upon execution of Exh.16 and further states that he is not aware whether any changes have been made to Clause-5 of the said Settlement.

22. In his further cross-examination he has still not checked whether the employees have signed the settlements referred to at Sr. No. 15 to 24 of the List of Documents of the Party II and the contents of the said statements and also states that the amount towards shortages were recovered from the employees mentioned in the reference in 24 monthly installments by deducting from their wages which is an admitted and factual position and the act that is done by the Party II within the provisions of the Rule and of the Memorandum of Settlement and as per the Bye-Laws of the Party II.

23. The Party II has examined Shri Kashinath S. Naik who is their Managing Director as their first witness and Shri Vishant Vengurlekar as their second witness after which they closed their case. The first witness has produced the documents from Exhibit 19 to Exh. 47 relevant to their case and I have perused all these documents in deciding the instant case. Being the Managing Director of the Party II, he is conversant with the facts of the present case and accordingly he has mentioned the same in detail. The cross-examination of the first witness has remained intact. In his cross-examination he has stated that he has power to issue charge-sheet and hold inquiry with the approval of the Board and so also he has power to sanction the leave of the employees. He has further stated in his cross that *"it is true that the amount deducted from 20 employees is shown on Exh. 13 Colly and Exh. 13 Colly is the copy of the letter dated 12-06-2014 of Party II along with the letter dated 13-11-2013. It is true that the amount mentioned in the circular dated 28-01-2014 was deducted only from the permanent employees and not daily wage employees."* He admits further that no charge-sheet was issued to the 20 employees before deducting shortages amount from their salaries and no domestic inquiry was held in respect of the said 20 workmen before deducting the shortages from their salaries which is an admitted position.

24. The 2nd witness Shri Vishant Vengurlekar has identified the documents from Exh. 32 to Exh. 42. He is conversant with the facts of the present case and states that all the members of the Party II establishment are the members of Party I and he

knows that Shri Subhash Naik Jorge is the President of the Party I Union. He even knows the names of the workers from whose salaries the deduction is made. He has admitted in his cross that the Party II had issued a Circular on 28-01-2014 claiming that there was shortage amounting to Rs. 6,81,009/- for the financial year 2011-2012 and shortage of Rs. 2,44,519/- for the financial year 2010-2011. It is to be noted here that he has precisely stated that the employees who were working in branches wherein shortages have occurred, only those employees were required to pay the shortage amount. He has also stated in his cross that those who were working on daily wage basis at Junta House and Market Branches, their wages were not deducted. He states in his cross "It is true that during the financial year 2010-2011 and 2011-2012 in Junta House and Market area branches both permanent and daily wage workmen were working and it was mentioned that the said shortages should be paid only by permanent workmen in 24 monthly installments. The said permanent workmen addressed a letter dated 11-02-2014 to Party II stating that deductions should not be made as per the Circular as the same is illegal and unjustified".

25. From the evidence on record, it is amply clear that the Assistant Registrar of the Co-operative Societies had submitted the Audit Report and as per the audit conducted by them they found the shortages and therefore directed the Party II to recover the same from its employees/Party I. It is also to be noted that the Party I and the Party II have signed the settlement u/s 12(2) of the Industrial Disputes Act before the Dy. Labour Commissioner and as per Clause 5 it has been agreed that;

**Clause 5:** *The Management shall recover the shortages and advances and other recoverable dues from the salaries of the employees after following the necessary procedure and the Union shall not interfere with the matter.*

26. Hence, by the above Clause, the Parties are bound and it does not lie with Party I to be aggrieved by the said deductions. It is further to be noted that the Party I had also raised the same present issue before the Registrar of Co-operative Societies, wherein the said application filed by the Party I was dismissed by the said Authority holding that in the co-operative sector, it is the responsibility of each and every share holder including the staff of the Society to safe-guard the property of the Society and it is also the duty of the Staff working at the respective branches to ensure safety and security of goods and further held that it is also undisputed that the losses

suffered by the Society were recovered from the Staff and it is not something new that the Staff are not aware of it. In the said Order dated 02-04-2012 which application was rejected filed by the Party I it is mentioned therein that there is also an Agreement signed between the Parties wherein it is agreed that the Management has the right to recover the shortages as advances and other recoverable dues from the salaries of the employees after following the necessary procedure and the Union shall not interfere with the matter and the Staff shall co-operate with the Management in improving the working and performing of all the Bhandars as well as the Outlets. This Order stands binding on the Parties as the same has achieved finality having not being challenged before any Appellate Authority.

27. That, apart from the deposition of the President of Party I, Shri Subhash Naik Jorge, none of the employees are examined, that is, the employees whose names are mentioned in the Order of Reference which also proves that they were aware of the entire facts, the position of the law and the contents of the Settlement.

28. Advocate Shri P. Chawdikar on behalf of Party II has drawn my attention to the judgment dated 06-09-2018 passed by the Registrar of the Co-operative Societies, Panaji-Goa in dispute No. 07/12 which was an application filed by Shri V. Pangam against the Goa State Co-operative Marketing & Supply Federation Limited wherein the application filed by the employees has been rejected. The observations in this Judgment are mentioned (Supra).

29. Learned Representative Shri S. Naik Jorge places reliance on the following authorities:

1. **Nawabkhan Abbakhan v/s The State of Gujarat 1974 AIR 1471** wherein the Hon'ble Apex Court has given the guidelines in following the principles of natural justice.
2. **D. K. Yadav v/s M. A. Industries Ltd., 1993 SCR (3) 930** wherein the Hon'ble Apex Court has also observed the importance of principles of natural justice and stressed on the aspect of the principles of natural justice that no man should be condemned unheard intends to prevent the authority to act arbitrarily affecting the rights of the concerned person. No decision must be taken which will affect the right of any person without first being informed of the case and be given him/her an opportunity of putting forward his/her case.

30. I have perused both the authorities in deciding the present case and there is no dispute as regards to the settled position of law but the facts of the present case are totally different from both the above mentioned cases and the above ratio held in the said cases is not applicable to the facts of the present case.

31. In view of the above reasons and having regards to the evidence on record, issue No. 1 stands answered in the negative.

#### Issue No. 2

32. It is the objection of the Party II that the present reference is bad in law and not maintainable as it is not an industrial dispute as defined u/s 2(k) of the Industrial Disputes Act, 1947. Section 2(k) of the Industrial Disputes Act reads as follows:

*"industrial dispute" means any dispute or difference between employers and employers, or between employers and workmen, or between workmen and workmen, which is connected with the employment or non-employment or the terms of employment or with the conditions of labour, of any person".*

33. It also becomes useful to look into the definition of workman u/s 2(s) of the Industrial Disputes Act which reads as follows:

*"workman" means any person (including an apprentice) employed in any industry to do any manual, unskilled, skilled, technical, operational, clerical or supervisory work for hire or reward, whether the terms of employment be express or implied, and for the purposes of any proceeding under this Act in relation to an industrial dispute, includes any such person who has been dismissed, discharged or retrenched in connection with, or as a consequence of, that dispute, or whose dismissal, discharge or retrenchment has led to that dispute."*

34. Now keeping the above provision in mind, it becomes necessary to look into the evidence brought on record on the maintainability of the present dispute. The first witness of Party I have precisely mentioned in his Affidavit-in-Evidence that some of the employees named in the present reference are in the managerial and supervisory grade and as such they do not fall under the definition of the 'workman' as defined u/s 2(s) of the Industrial Disputes Act. He has mentioned in his cross-examination that other than the Managers all other employees mentioned in the Order of Reference are 'workmen' as per the Industrial Disputes Act. This witness admits the names and the designations mentioned in the Order of

Reference to be correct but further adds and states that now designations of the said Officers might have changed and according to him the employee mentioned in Sr. No.15 of the Order of Reference namely Vaman R. Pangam is now Manager and he was Salesman earlier.

35. The 2nd and the last witness of the Party II has also mentioned in his Affidavit-in-Evidence that he is working with Party II since 1992 and he is aware that an inquiry was conducted by one Sanjay V. Khandolkar with regards to discrepancies noticed by the Inspection Team on 18-07-2012 at Goa Sahakar Bhandar, Junta House with regard to the shortages and the statement of all the concerned employees was recorded and he had submitted his Inquiry Report dated 25-10-2012 wherein he had identified the signature of Shri S. V. Khandolkar and the said inquiry Report was marked as Exhibit 32. It is to be noted here that the statement of all the witnesses recorded i.e. of the employees was marked at Exhibit 33 and he has admitted in his cross that to run the business, Party II engages large number of employees such as Managers, Accountants, Clerks, Salesmen, Salesgirls, Helpers and some workmen are permanent and some are on daily wages. It is to be noted here that Shri S. N. Jorge, the 1st witness of the Party I has categorically stated in his cross-examination that the employees at Sr. No.1 as mentioned in the Order of Reference viz; Vidhya B. Lad and Sr. No.19 Dayanand Y. Naik were designated as Managers. Therefore, even these employees will not come within the definition of Section 2(s) vis-a-vis Section 2(k) of the Industrial Disputes Act and so also the employee viz; Shri Vaman R. Pangam also does not come within the definition of 'workman' because of the nature of their duties being managerial in nature. It is useful to note that u/s 2(s) which defines the term 'workman' does not include any such person who is employed in the police service or as an officer or other employee of a prison: or who is employed mainly in a managerial or administrative capacity or who is in supervisory capacity, draws wages exceeding five hundred rupees per mensem or exercise, either by the nature of the duties attached to the office or by reason of the powers vested in him, functions mainly of a managerial nature".

36. Hence, from the above, it is clear that on the evidence given by the witnesses of both the Parties, that the three employees whose names are mentioned in detail above and in the Order of Reference to be working in the managerial capacity cannot be construed as a 'workman' and therefore the present reference stands not maintainable and therefore the claim of Party I does not fit within the provisions of



the Industrial Disputes Act u/s 2(k) and therefore Issue No. 2 stands answered in the affirmative.

Accordingly, I pass the following Order:

#### ORDER

- (1) The action of the management of M/s. The Goa Co-operative Marketing and Supply Federation Limited, Panaji-Goa, of deducting amount towards the shortages, from the salary of below mentioned employees, from the wage period January, 2014 onwards, is legal and justified.
- (2) The workmen mentioned in the Order of Reference are not entitled for any relief.
- (3) No Order as to cost.
- (4) Inform the Government accordingly.

Sd/-

(Bela N. Naik),  
Presiding Officer,  
Industrial Tribunal and  
Labour Court.

Dated: 28-04-2022.

Place: Panaji, Goa.

#### Notification

No. 28/29/2001-LAB/276

In exercise of the powers conferred by Section 7 of the Minimum Wages Act, 1948 (Central Act 11 of

1948) read with Rule 3 of the Goa, Daman and Diu Minimum Wages (Advisory Board) Rules, 1974 and Section 21 of the General Clauses Act, 1897 (Central Act 10 of 1897), the Government of Goa hereby amends the Government Notification No. 28/29/2001-LAB/3 dated 03-01-2022, published in the Official Gazette (Supplement), Series II No. 41 dated 06-01-2022 (hereinafter referred to as the "principal Notification"), as follows:-

In the principal Notification, for the existing entries against serial numbers 3 and 4, the following entries shall be respectively substituted, namely:-

- "3. Smt. Jennifer Monserrate, — Member.  
Hon'ble Member of  
Legislative Assembly of Goa
4. Shri Rudolf Fernandes, — Member.  
Hon'ble Member of  
Legislative Assembly of  
Goa

This Notification shall come into force on the date of its publication in the Official Gazette.

By order and in the name of the Governor of  
Goa.

*Amalia O. F. Pinto*, Under Secretary (Labour).  
Porvorim, 14th June, 2022.

### Department of Legal Metrology

#### Notification

No. 1/2/12-CLM/2022/416/868

In exercise of the powers conferred by sub-section (3) of Section 14 of the Legal Metrology Act, 2009 (Central Act No. 1 of 2010), and in supersession of the Government Notification No. 1/2/12-CLM/686/2669 dated 05-11-2012, published in the Official Gazette, Series II No. 32 dated 08-11-2012, the Government of Goa hereby specifies that the Legal Metrology Officers specified in Column (2) of the Table below shall exercise the powers and discharge the functions conferred upon them by the said Act within the local limits as specified in the corresponding entries in Column (3) of the Table below:

**Table**

Sr. No.	Legal Metrology Officers	Local Limits
1	2	3
1.	Assistant Controller, Legal Metrology, North Zone, Mapusa	Whole area of Talukas of Bardez, Pernem, Bicholim and Sattari.
2.	Assistant Controller, Legal Metrology, Central Zone, Panaji	Whole area of Talukas of Tiswadi and Ponda.
3.	Assistant Controller, Legal Metrology, South Zone-I, Margao	Whole area of Talukas of Salcete and Mormugao.
4.	Assistant Controller, Legal Metrology, South Zone-II, Curchorem	Whole area of Talukas of Quepem, Sanguem, Canacona and Dharbandora.

1	2	3
5.	Assistant Controller, Legal Metrology, Central Laboratory/Packaged Commodities, Porvorim	Implementation of the provision of the Legal Metrology (Packaged Commodities) Rules, 2011, for the whole State of Goa and other work at Central Laboratory at the Head Office.
6.	Inspector, Legal Metrology, Head Office, Porvorim	Whole of the State of Goa under the guidance of the Assistant Controller, Legal Metrology, Central Laboratory/Packaged Commodities and in assistance with other inspectors under their jurisdiction.
7.	Inspector, Legal Metrology, Mapusa-I	Urban-Municipal area of Bardez Taluka.
8.	Inspector, Legal Metrology, Mapusa-II	Rural-Panchayat area of Bardez Taluka.
9.	Inspector, Legal Metrology, Bicholim	Whole area of Bicholim and Sattari Talukas.
10.	Inspector, Legal Metrology, Pernem	Whole area of Pernem Taluka.
11.	Inspector, Legal Metrology, Ponda-I	Urban-Municipal area of Ponda Taluka.
12.	Inspector, Legal Metrology, Ponda-II	Rural-Panchayat area of Ponda Taluka.
13.	Inspector, Legal Metrology, Panaji	Whole area of Tiswadi Taluka.
14.	Inspector, Legal Metrology, Margao-I	Urban-Municipal area of Margao.
15.	Inspector, Legal Metrology, Margao-II	Rural-Panchayat area of Salcete Taluka.
16.	Inspector, Legal Metrology, Vasco	Whole area of Mormugao Taluka.
17.	Inspector, Legal Metrology, Curchorem	Whole area of Quepem Taluka.
18.	Inspector, Legal Metrology, Sanguem	Whole area of Sanguem and Dharbandora Talukas.
19.	Inspector, Legal Metrology, Canacona	Whole area of Canacona Taluka.

This Notification shall come into force on the date of its publication in the Official Gazette.

By order and in the name of the Governor of Goa.

*P. S. Shirodkar*, Controller & ex officio Under Secretary (Legal Metrology).  
Porvorim, 14th June, 2022.

◆◆◆  
**Department of Law & Judiciary**  
Law-Establishment Division

**Notification**

No. 12/18/2015-LD(Estt)(PFI.)/886

The Notifications No. A-3902/G/2022/766, No. A-3902/G/2022/767 and No. A-1201/G/2022/765 dated 20-05-2022 which have been issued by the High Court of Judicature, Appellate side, Bombay is hereby published for general information of the public.

By order and in the name of the Governor of Goa.

*Amir Y. Parab*, Under Secretary (Law Estt.).  
Porvorim, 17th June, 2022.

**Notifications by the High Court of Judicature**  
**Appellate Side, Bombay**

No. A-3902/G/2022/766

Read: 1) High Court of Memo of Annual General Transfers-2022 dated 06-04-2022.

The Hon'ble Chief Justice & Hon'ble Judges have been pleased to make the following postings:-

Sr. No.	Name	Present posting	Proposed posting
1.	Ms. Kalpana V. Gavas	Civil Judge, Senior Division and Judicial Magistrate First Class, Bicholim, North Goa	Civil Judge, Senior Division and Judicial Magistrate, First Class, Vasco-da-Gama, South Goa.
2.	Ms. Shubhada Atchut Dalvi	Ad hoc Civil Judge, Senior Division and Judicial Magistrate, First Class, Vasco-da-Gama, South Goa	Ad hoc Civil Judge, Senior Division and Judicial Magistrate, First Class, Bicholim, North Goa.
High Court, Bombay Dated: 20th May, 2022.			<i>M. W. Chandwani,</i> Registrar General.

No. A-3902/G/2022/767

Read: 1) High Court Memo of Annual General Transfers-2022 dated 06-04-2022.

The Hon'ble Chief Justice &amp; Hon'ble Judges have been pleased to make the following postings:-

Sr. No.	Name	Present posting	Proposed posting
1	2	3	4
1.	Shri Shahir Shirazali Issani	Civil Judge, Junior Division and Judicial Magistrate, First Class, Margao, South Goa	Civil Judge, Junior Division and Judicial Magistrate, First Class, Panaji, North Goa vice Ms. Ashwini V. Khandolkar transferred.
2.	Ms. Sunita Atchut Gaunekar	Civil Judge, Junior Division and Judicial Magistrate, First Class, Sanguem, South Goa	Civil Judge, Junior Division and Judicial Magistrate, First Class, Pernem, North Goa vice Ms. Suman C. Gad transferred.
3.	Ms. Vaishali Ashok Lotlikar	Civil Judge, Junior Division and Judicial Magistrate, First Class, Vasco-da-Gama, South Goa	Civil Judge, Junior Division and Judicial Magistrate, First Class, Sattari-at-Valpoi, North Goa vice Shri Jude Torex Sequeira transferred.
4.	Shri Audi Shanoor @Jagdish Pandurang	Civil Judge, Junior Division and Judicial Magistrate, First Class, Canacona, South Goa	Civil Judge, Junior Division and Judicial Magistrate, First Class, Ponda, North Goa vice Ms. Puja U. Suryarau Sardessai transferred.
5.	Ms. Anuradha Andrade	Civil Judge, Junior Division and Judicial Magistrate, First Class, Mapusa, North Goa	Civil Judge, Junior Division and Judicial Magistrate, First Class, Canacona, South Goa vice Shri Audi Shanoor @ Jagdish Pandurang transferred.
6.	Ms. Ashwini Vishnudas Khandolkar	Civil Judge, Junior Division and Judicial Magistrate, First Class, Panaji, North Goa	Civil Judge, Junior Division and Judicial Magistrate, First Class, Mapusa, North Goa, vice Ms. Anuradha Andrade transferred.

1	2	3	4
7.	Ms. Puja Ulhas Suryarau Sardessai	Civil Judge, Junior Division and Judicial Magistrate, First Class, Ponda, North Goa	Civil Judge, Junior Division and Judicial Magistrate, First Class, Margao, South Goa vice Shri Shahir S. Issani transferred.
8.	Ms. Suman Chandrakant Gad	Civil Judge, Junior Division and Judicial Magistrate, First Class, Pernem, North Goa	Civil Judge, Junior Division and Judicial Magistrate, First Class, Vasco-da-Gama, South Goa vice Ms. Vaishali A. Lotlikar transferred.
9.	Shri Jude Torex Sequeira	Civil Judge, Junior Division and Judicial Magistrate, First Class, Sattari-at-Valpoi, North Goa	Civil Judge, Junior Division and Judicial Magistrate, First Class, Vasco-da-Gama, South Goa vice Ms. Purva V. Naik transferred.
10.	Ms. Purva Vishnudas Naik	Civil Judge, Junior Division and Judicial Magistrate, First Class, Vasco-da-Gama, South Goa	Civil Judge, Junior Division and Judicial Magistrate, First Class Panaji, North Goa vice Ms. Pooja S. Desai transferred.
11.	Ms. Anusha Digamber Kaisukar	Civil Judge, Junior Division and Judicial Magistrate, First Class Mapusa, North Goa	Civil Judge, Junior Division and Judicial Magistrate, First Class Sanguem, South Goa vice Ms. Sunita A. Gaunekar transferred.
12.	Ms. Pooja Shirish Desai	Civil Judge, Junior Division and Judicial Magistrate, First Class Panaji, North Goa	Civil Judge, Junior Division Judicial Magistrate, First Class Mapusa, North Goa vice Ms. Anusha D. Kaisukar transferred.

High Court, Bombay  
Dated: 20th May, 2022.

*M. W. Chandwani,*  
Registrar General.

No. A-1201/G/2022/765

Read: 1) High Court Memo of Annual General Transfers-2022 dated 06-04-2022.

The Hon'ble Chief Justice & Hon'ble Judges have been pleased to make the following postings:-

Sr. No.	Name	Present posting	Proposed posting
1	2	3	4
1.	Ms. Paul Sherin Gerturde	District Judge-1 and Additional Sessions Judge, Mapusa, North Goa	District Judge-1 and Additional Sessions Judge, Margao, South Goa vice Shri Vincent M. D'Silva.
2.	Shri Vincent M. D'Silva	District Judge-1 and Additional Sessions Judge, Margao, South Goa	Disrict Judge-2 and Additional Sessions Judge, Margao, South Goa vice Shri P. M. Shinde retired.
3.	Ms. Pooja C. Kavlekar	Ad hoc District Judge-2 and Additional Sessions Judge, Panaji, North Goa	Ad hoc District Judge-1 and Additional Sessions Judge, Margao, South Goa vice Shri Cholu M. Gauns transferred.



4. Shri Bosco Gaudentius F. Roberts	Ad hoc District Judge-1 and Additional Sessions Judge, Mapusa, North Goa	Ad hoc District Judge-2 and Additional Sessions Judge, Margao, South Goa vice Ms. Sharmila A. Patil transferred.
5. Shri Anil Scaria	District Judge-3 and Assistant Sessions Judge, Panaji, North Goa	District Judge-2 and Assistant Sessions Judge, Panaji, North Goa vice Ms. Kshama M. Joshi transferred.
6. Shri Cholu M. Gauns	Ad hoc District Judge-1 and Additional Sessions Judge, Margao, South Goa	Ad hoc District Judge-1 and Additional Sessions Judge, Panaji, North Goa vice Ms. Shaikh Shabnam.
7. Ms. Shaikh Shabnam	Ad hoc District Judge-1 and Additional Sessions Judge, Panaji, North Goa	Ad hoc District Judge-2 and Additional Sessions Judge, Panaji, North Goa vice Ms. Pooja C. Kavlekar transferred.
8. Ms. Kshama M. Joshi	District Judge-2 and Additional Sessions Judge, Panaji, North Goa	District Judge-1 and Additional Sessions Judge, Mapusa, North Goa vice Ms. Paul Sherin Gerturde transferred.
9. Ms. Sharmila Anant Patil	Ad hoc District Judge-2 and Additional Sessions Judge, Margao, South Goa	Ad hoc District Judge-1 and Additional Sessions Judge, Mapusa, North Goa vice Shri Bosco Gaudentius F. Roberts transferred.

High Court, Bombay  
Dated: 20th May, 2022.

*M. W. Chandwani,*  
Registrar General.

### Notification

No. 12/18/2015-LD(Estt)(PFI.)/890

The Notification No. PL(APP)/GOA/PRO/G-A-/2022/2554 dated 17-05-2022, which have been issued by the High Court of Judicature Appellate side at Bombay is hereby published for general information of the public.

By order and in the name of the Governor of Goa.

*Amir Y. Parab*, Under Secretary (Law-Estt.)  
Porvorim, 17th June, 2022.

### Notification by the High Court of Judicature Appellate side at Bombay

No. PL(APP)/GOA/PRO/G-A/2022/2554  
Mr. Sanil Pillai, Assistant, candidate on the Select List of "Protocol Officer-cum-Court Keeper", working on the establishment of the High Court of Bombay at Goa, is hereby promoted and appointed to the post of "Protocol Officer-cum-Court Keeper", in Pay Matrix Level 11 67700-208700 on the establishment

of the High Court of Bombay at Goa with effect from 17th May, 2022 or with effect from the date he assumes charge of the said post in vacant post of "Protocol Officer-cum-Court Keeper".

By order and in the name of the Hon'ble the Chief Justice.

High Court of Judicature  
at Bombay, 17th May, 2022.  
Porvorim, 17th June, 2022.

*R. N. Joshi,*  
I/c. Registrar  
General.

### Department of Personnel

#### Order

No. 7/5/2015-PER/3188

Read: Notification No. 7/3/2019-PER/3062 dated 31-05-2022.

In supersession of all Orders issued in this regard, the following shall be the standing arrangement of Link Secretary for disposal of work related to the Departments under their charge during their absence due to tour/training/leave/transfer unless

specific orders are otherwise issued.

Sr. No.	Name & Designation	1st Link Secretary	2nd Link Secretary
1	2	3	4
1.	Dr. Puneet Kumar Goel, IAS (1991) Chief Secretary 1. Vigilance/Chief Vigilance Officer 2. Home 3. Personnel & ARD 4. PWD 5. Civil Aviation 6. Mines & Geology 7. Forest 8. Town & Country Planning	Dr. V. Candavelou, IAS (1997) (Finance)	Shri M.R.M. Rao, IAS (2007) Secretary (Transport).
2.	Dr. V. Candavelou, IAS (1997) Principal Secretary (Finance) 1. Finance 2. Industries, Trade & Commerce 3. Handicrafts, Textile and Coir 4. Ports 5. River Navigation 6. Planning & Statistics	Shri M.R.M. Rao, IAS (2007) Secretary (Transport)	Shri Sanjay Gihar, IAS (2008) Secretary (Art & Culture).
3.	Shri M.R.M. Rao, IAS (2007) Secretary (Transport) 1. Transport 2. PPP 3. Co-operation 4. Official Language 5. Goa Gazetteer 6. Public Grievances 7. Legal Metrology	Shri Sanjay Gihar, IAS (2008) Secretary (Art & Culture)	Shri Sandip Jacques, IAS (2009) Secretary (GA)
4.	Shri Sanjay Gihar, IAS (2008) Secretary (Art & Culture) 1. Art & Culture 2. Museum 3. Urban Development 4. Information & Publicity 5. Science, Technology and Waste Management 6. Nodal Officer SBM (U) and PMAY (U)	Shri Sandip Jacques, IAS (2009) Secretary (GA)	Shri Subhash Chandra, IAS (2009) Secretary (Water Resources).
5.	Shri Sandip Jacques, IAS (2009) Secretary (GA) 1. General Administration 2. Law & Judiciary and Legislative Affairs 3. Labour & Employment 4. Revenue	Shri Subhash Chandra, IAS (2009) Secretary (Water Resources)	Shri Ravi Dhawan, IAS (2011) Secretary (Education).
6.	Shri Subhash Chandra, IAS (2009) Secretary (Water Resources) 1. Water Resources 2. Social Welfare 3. Tribal Welfare 4. Provedoria	Shri Ravi Dhawan, IAS (2011) Secretary (Education)	Shri Menino D'Souza, IAS (2011) Secretary Panchayat).

1	2	3	4
7.	Shri Ravi Dhawan, IAS (2011) Secretary (Education) 1. Education 2. Tourism 3. Skill Development & Entrepreneurship 4. M.D. & CEO, IPSCDL 5. CEO, Goa CSR Authority	Shri Menino D'Souza, IAS (2011) Secretary (Panchayat)	Shri Arun Kumar Mishra, IAS (2012) Secretary Secretary (Environment).
8.	Shri Menino D'Souza, IAS (2011) Secretary (Panchayat) 1. Panchayat 2. Rural Development 3. Archaeology 4. Archives 5. Nodal Officer SBM (R) & PMAY (R)	Shri Arun Kumar Mishra, IAS (2012) Secretary (Environment)	Shri Y.V.V.J. Rajasekhar, IAS (2012) Secretary (Power).
9.	Shri Arun Kumar Mishra, IAS (2012) Secretary (Environment) 1. Environment 2. Agriculture 3. Animal Husbandry & Veterinary Services 4. Fisheries	Shri Y.V.V.J. Rajasekhar, IAS (2012) Secretary (Power)	Shri Ajit Roy, IAS (2013) Secretary to Chief Minister.
10.	Shri Y.V.V.J. Rajasekhar, IAS (2012) Secretary (Power) 1. Power 2. New & Renewable Energy 3. Health 4. Women & Child Development	Shri Ajit Roy, IAS (2013) Secretary to Chief Minister	Shri Sanjit Rodrigues, IAS (2013) Secretary (Housing).
11.	Shri Ajit Roy, IAS (2013) Secretary to Chief Minister 1. Secretary to Chief Minister 2. Sports & Youth Affairs 3. Information Technology	Shri Sanjit Rodrigues, IAS (2013) Secretary (Housing) (Except Sr. No.1)	Shri Sanjiv Gadkar, IAS (2013) Special Secretary (Home/Personnel). (Except Sr. No.1)
12.	Shri Sanjit Rodrigues, IAS (2013) Secretary (Housing) 1. Housing 2. Printing & Stationery 3. Civil Supplies 4. Factories & Boilers 5. Protocol 6. Secretary, Goa State Commission for Protection for Child Rights	Shri Sandip Jacques, IAS (2009) Secretary (GA)	Shri Sanjiv Gadkar, IAS (2013) Special Secretary Secretary (Home/Personnel).
13.	Shri Sanjiv Gadkar, IAS (2013) Special Secretary (Home, Personnel)	Shri Sanjit Rodrigues, IAS (2013) Secretary (Housing)	Shri Menino D'Souza, IAS (2011) Secretary (Panchayat).
1.	Special Secretary (Home, Personnel)		

By order and in the name of the Governor of Goa.

*Eshant V. Sawant*, Under Secretary (Personnel-I).

Porvorim, 9th June, 2022.

**Order**

No. 6/10/2017-PER/Part/3212

On the recommendation of the Goa Services Board, the Governor of Goa is pleased to order the transfer and posting of the following Senior Scale officers of Goa Civil Service, in public interest, with immediate effect:-

Sr. No.	Name and present posting of the Officer	Posted as
1.	Smt. Neha Naik Panvelkar, Managing Director, Goa Housing Board (under transfer)	Commissioner of Departmental Inquiries.

Shri Sudhir S. Kerkar, Director of Civil Supplies & Consumer Affairs shall hold additional charge of Managing Director, Goa Housing Board in addition to his own duties.

The officers shall complete handing over and taking over process with immediate effect and submit compliance.

By order and in the name of the Governor of Goa.

*Eshant V. Sawant*, Under Secretary (Personnel-I).

Porvorim, 13th June, 2022.

**Order**

No. 7/2/93-PER/3229

On the recommendation of Goa Public Service Commission conveyed vide their letter No. COM/II/12/47(1)/2022/117 dated 30-05-2022, the Governor of Goa is pleased to declare Shri Vivek Kamat, Director of Technical Education as having satisfactorily completed his probation period of two years w.e.f. 15-05-2012 to 14-05-2014 in the said post of Director of Technical Education.

By order and in the name of the Governor of Goa.

*Nathine S. Araujo*, Under Secretary (Personnel-II).

Porvorim, 14th June, 2022.

**Order**

No. 22/10/2022-PER/3231

In pursuance to the Order No 14020/02/2020-UTS.I dated 20-04-2022 issued by the Ministry of Home Affairs, Government of India, New Delhi, the Governor of Goa is pleased to post Shri Bosco George, IPS, as Superintendent of Police (Security), with immediate effect.

Shri Bosco George, IPS, shall also hold the charge of Commandant IRBn, FRRO and SP (SPCR) in addition to his own duties.

Shri Bosco George, IPS joined the Goa Administration on 03-06-2022 (b.n.).

By order and in the name of the Governor of Goa.

*Nathine S. Araujo*, Under Secretary (Personnel-II)

Porvorim, 16th June, 2022.

**Department of Public Health****Notification**

No.13/11/2018-I/PHD/945

In exercise of the powers conferred by sub-section (1) of Section 20 of the Drugs and Cosmetics Act, 1940 (Central Act No. 23 of 1940), the Government of Goa hereby appoints Smt. Sushmita D'Souza, Junior Scientific Officer (Drugs) of the Food and Drugs Laboratory of the Directorate of Food and Drugs Administration, of the Government of Goa, to be a Government Analyst, for the whole of the State of Goa, in respect of all classes of drugs and cosmetics, except those drugs specified at Item numbers 1 to 7, 13 and 14 of the Schedule C to the Drugs and Cosmetics Rules, 1945.

This Notification shall come into force on the date of its publication in the Official Gazette.

By order and in the name of the Governor of Goa.

*Gautami Parmekar*, Under Secretary (Health II).

Porvorim, 15th June, 2022.



Directorate of Skill Development & Entrepreneurship

**Notification**

No. DSDE/TRG/District Skill Committee/South/  
/2019/2900

The Ministry of Skill Development & Entrepreneurship, Government of India has launched initiatives like Aspirational Skill Abhiyaan and Skills Acquisition and Knowledge Awareness for Livelihood Promotion (SANKALP) to provide an impetus to "Skill India Mission" and to meet the objectives by adopting bottom up approach in State level planning.

The Skill Ecosystem has been evolved at National and State level and the same is to be replicated at District level, thereby facilitate on-ground implementation of various skilling initiatives of MSDE, GoI and ensure indepth consistency in skilling ecosystem to include all sections of the Society.

As per directives of Ministry of Skill Development & Entrepreneurship, Government of India, the Government is pleased to constitute District Skill Committee (DSC) for both the Districts in the State to facilitate on-ground implementation of various Skilling initiatives of Government of India at District level. The Composition of the District level Skill Committees (DSC) for South Goa District is as under:-

1. The District Collector, South-Goa — Chairman.
2. Representative of Directorate of Education — Member.
3. Representative of Directorate of Technical Education — Member.
4. The District Labour Officer, Office of Dy. Labour Commissioner, Margao-Goa — Member.
5. General Manager-Engineering, Directorate of Industries, Trade & Commerce, Panaji-Goa — Member.
6. Shri D. S. Prashant, CEO, Fiire, Don Bosco Engineering College, Fatorda-Goa — Member.
7. Representative of Industrial Association — Member.
8. Shri Manish Gosalia, Managing Trustee, Knowledge Foundation, Margao-Goa — Member.
9. Mission Director- SSDM/Director, DSDE — Member Secretary.

The mandate of the District Skill Committee shall

be as under:-

- 1) Conduct, facilitate and track skill gap across the district for job creation.
- 2) Project the future demand of the industry in that District and bolster current supply to meet the demand.
- 3) Suggest and explore methods to increase livelihood opportunities.
- 4) Leverage the industries to create and facilitate enhanced job creation.
- 5) Review of Infrastructure, machinery across vocational training providers engaged in implementation of Central and State Government schemes.
- 6) Building and nurturing industry relationship in close co-ordination with Industry Department and various industry clusters.
- 7) Facilitate training of Trainers across Vocational institutes.
- 8) Facilitate and explore use of Satellite based distance learning, MOOC, digital technology and improvement in learning outcome.
- 9) Mentor new Vocational Institutes.
- 10) Develop infrastructure and facilities for placement and job melas, counselling centres for vocational graduates, awareness about National Career centre, Skill Exchange, Model Career Centre.
- 11) Monitoring progress of apprenticeship schemes.
- 12) Organising of Convocation for vocational graduates.
- 13) Monitoring progress of various State and Central Schemes.
- 14) Ensure convergence of funds under various schemes.
- 15) Facilitate entrepreneurship development.
- 16) To set up District Nodal Skill Centre (DNSC) at District level for functioning of the DSC.

The Concept Note from Ministry of Skill Development & Entrepreneurship, Government of India on District Skilling Committee and District Nodal Skill Centre is enclosed for reference. The Committee may Co-opt additional members on the Committee for efficient implementation of the mandate of the Committee.

The DSC shall meet once in three months and the

Non-official members of the DSC shall be entitled for remuneration of Rs. 1,500/- per sitting of the DSC.

By order and in the name of the Governor of Goa.

*Dipak Desai*, Director & ex officio Joint Secretary (Skill Development & Entrepreneurship).

Panaji, 14th September, 2020.

#### Addendum

No. DSDE/TRG/DSC-S/Meeting/2020/2634

Read: 1) Notification No. DSDE/TRG/District Skill Committee/South/2019/2900 dated 14-09-2020.

2) Corrigendum No. DSDE/TRG/District Skill Committee/South/2019/2999 dated 25-09-2020.

3) Corrigendum No. DSDE/TRG/District Skill Committee/South/2019/3364 dated 4-11-2020.

4) Addendum No. DSDE/TRG/District Skill Committee/South/2019/3871 dated 17-12-2020.

With reference to above referred notification, the following member is included as a member of District Skill Committee—South Goa at Sr. No. 12.

12. "Chief Officer, Margao Municipal Council".

By order and in the name of the Governor of Goa.

*Deepali D. Naik*, Director & ex officio Joint Secretary (Skill Development & Entrepreneurship/Member Secretary of DSC.).

Panaji, 30th December, 2021.

#### Addendum

No. DSDE/TRG/District Skill Committee/South/2019/3871

Read: 1) Notification No. DSDE/TRG/District Skill Committee/South/2019/2900 dated 14-09-2020.

2) Corrigendum No. DSDE/TRG/District Skill Committee/South/2019/2999 dated 25-09-2020.

3) Corrigendum No. DSDE/TRG/District Skill Committee/South/2019/3364 dated 4-11-2020.

With reference to above referred notification, the following members are included as members of District Skill Committee at Sr. No. 10 and 11.

10) Director, Directorate of Agriculture, Government of Goa or his representative.

11) Assistant Director of Micro, Small & Medium Enterprise Development Institute, Goa.

Remaining contents of the said Notification shall remain unchanged.

By order and in the name of the Governor of Goa.

*Dipak Desai*, Director & ex officio Joint Secretary (Skill Development & Entrepreneurship).

Panaji, 17th December, 2020.

#### Corrigendum

No. DSDE/TRG/District Skill Committee/South/2019/2999

Read: Notification No. DSDE/TRG/District Skill Committee/South/2019/2900 dated 14-09-2020.

The composition of the Member of the District Skill Development Committee at Sl. No. 7 may be read as the "President, Goa Chamber of Commerce and Industry" instead of "Representative of Industrial Association".

Remaining contents of the said Notification shall remain unchanged.

By order and in the name of the Governor of Goa.

*Dipak Desai*, Director & ex officio Joint Secretary (Skill Development & Entrepreneurship).

Panaji, 25th September, 2020.

#### Corrigendum

No. DSDE/TRG/District Skill Committee/South/2019/3364

Read: Notification No. DSDE/TRG/District Skill Committee/South/2019/2900 dated 14-09-2020.

The composition of the member of the District level Skill Committee (DSC) at Sl. No. 5 may be read as the "General Manager, Directorate of Industries, Trade & Commerce, Panaji-Goa" instead of "General Manager—Engineering, Directorate of Industries, Trade & Commerce, Panaji-Goa".

Remaining contents of the said Notification shall remain unchanged.

By order and in the name of the Governor of Goa.

*Dipak Desai*, Director & ex officio Joint Secretary (Skill Development & Entrepreneurship).

Panaji, 04th November, 2020.

Department of Transport  
Directorate of Transport

—  
**Notification**

No. 5/9/90-Tpt/2022/(PF-III)/1492

Read: Notification No. 5/5/90-Tpt/2014/3624 dated 15-10-2014.

Whereas, M/s Domnic and Joan Ministries was granted exemption by the Government, under Rule 22(1) (xii) Goa, Daman & Diu Motor Vehicles Tax Rules, 1974 from payment of tax vide Notification No. 5/5/90-Tpt/2014/3624 dated 15-10-2014 for M.V. No. GA03Y 2020 Mercedes Benz B 180 CDI bearing chassis No. WDD24620721276629\*0614 and Engine No. 65193032300606 of Model June, 2014.

And whereas, an exemption from whole payment of Motor Vehicles Tax under Rule 22 (1) (xii) of Goa, Daman & Diu Motor Vehicles Tax Rules, 1974 (hereinafter referred as the "said rules") can be granted to the motor vehicles owned by such charitable, cultural, welfare, or philanthropic institutions as may be notified by the Government.

And whereas, subsequently CAG Auditor has made an observation of loss of revenue of Rs. 3,01,779/- due to grant of aforesaid notification and the file was submitted for legal opinion to Law Department, who opined that aforesaid rule does not specifically lay down class of vehicle which are to be exempted from payment of tax being used by charitable institution notified by Govt., however purpose of rule and the provision of the Act relating to grant of such exemption is required to be kept in view while granting any exemption to any charitable, cultural welfare or philanthropic institution. Law Department said that the exemption granted on case to case basis solely on the ground that any trust which is doing activities of charity is granted exemption from the payment of road tax is not in consonance to Rule 22 of the said Rules. The said car is purchased by the said institution for use of its member for conveyance at a cost of Rs. 30,17,792/- lakhs and paid Rs. 30,000 obtaining choice number and recommended that the Notification No. 5/5/90-Tpt/2014/3624 dated 15-10-2014 granting exemption is required to be withdrawn.

And whereas, Department issued Show Cause Notice (SCN) dated 02-06-2022 on behalf of Government for revocation of Notification & recovery of exempted tax.

And whereas, in response to the show cause notice, legal counsel on behalf of Domnic & Jo-an Ministries appeared and submitted that Rule 22 (1)

(xii) doesn't lay any specific qualification such as luxury or otherwise and therefore it is contrary to the basic rule of interpretation of fiscal statutes and that no words can be added to give a complete different interpretation. Further, the authority is stopped in law from taking a different stand now unless the Authority has come to the conclusion that the Notification is *ex facie* illegal. Further, the Rules does not provide for recovery of taxes wherein the exemption is granted by following the due process of law.

And whereas, on perusal of the documents available on file, and considering the written and oral submission of the counsel it is seen that Charitable, cultural, welfare, or philanthropic institutions often have, limited resources to carry out its work and to support it functioning, Government has created enabling provision for grant tax of exemption by Government under Rule 22(1) (xii) Goa, Daman & Diu Motor Vehicles Tax Rules, 1974 on vehicles owned by such institutions. No doubt, the provision has no restrictions, at the same time such institutions are not imagined as the ones who will use this provision for exemption of MV tax to provide high end vehicle for use of its office bearers. It is taxpayers money and one of the important source of revenue. It is within the competence of Govt. to make correct interpretation of provision to prevent abuse and revert the decision if required. The above luxury car (at a high cost of Rs. 30,17,792 and an additional amount of Rs. 30,000/- paid towards choice number) appears to be purchased by the trust only for the use of its members for conveyance and not for larger charitable purpose. Even during the hearing the respondent is silent and not clarified the core of SCN i.e. for what charitable purpose such an expensive car is needed. Other grounds cited by respondent also gets addressed here.

And whereas, aforesaid notification for grant of exemption issued to the applicant is not a blanket notification and done on case to case basis. The word "charitable" in Rule 22(1) (XII) needs to be construed in a manner so as to achieve the purpose. Power to grant also includes power to withdraw whenever abuse is noticed. In the present case the Audit has pointed out that exemption provided by the Government from payment of road tax to the Society/Trust for purchase of new luxury motor car has defeated the very objective and has resulted in loss of revenue.

And whereas, Government is satisfied that the exemption granted is not in consonance with the rules and needs to be revoked and amount of tax to be recovered.

And whereas, the amount to be recovered shall be as specified in the Order of Recovery.

Now therefore, the Government withdraws the Notification No. 5/5/90-Tpt/2014/3624 dated 15-10-2014 (granting exemption to Domnic & Jo-an Ministries from payment of tax) which was published in Official Gazette, Government of Goa, Series II No. 32 dated 06-11-2014 retrospectively from the date of Notification i.e. 15-10-2014.

By order and in the name of the Governor of Goa.

*Rajan Satardekar*, Director & ex officio Addl. Secretary (Transport).

Panaji, 15th June, 2022.

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